



DONALD L. WOLFE, Director

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

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IN REPLY PLEASE

REFER TO FILE: **W-0**

November 21, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-51 (4-123)
NEGOTIATED TAX EXCHANGE RESOLUTION
SUPERVISORIAL DISTRICT 5
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolution of the Board of Supervisors of the County of Los Angeles, the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency approving and accepting the negotiated exchange of property tax revenues resulting from annexation of property designated as Annexation 40-51 (4-123), to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue and determine the exchange of property tax revenue for the Lancaster Cemetery District resulting from Annexation 40-51 (4-123), approximately 20.19 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency, to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective in Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution. Pursuant to Section 99.01(a)(4) of the Revenue and Taxation Code, if a special district involved in the negotiation fails to adopt a resolution providing for the exchange of property tax revenue, the board of supervisors of the County in the

The Honorable Board of Supervisors
November 21, 2006
Page 3

area subject to the jurisdictional change must determine the exchange of property tax revenue for that special district.

Adoption of the tax transfer Joint Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Joint Resolution has also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Joint Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:lm
BDL2254

Enc.

cc: Chief Administrative Office
County Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-51 (4-123), TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-51 (4-123) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-51 (4-123) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue.

NOW, THEREFORE, BE IT RESOLVED as follows:~

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-51 (4-123) as shown on the enclosed worksheets (Exhibits A & B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-51 (4-123) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-51 (4-123) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-51(4-123).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

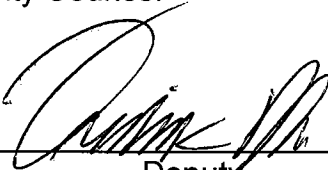
The foregoing Resolution was adopted on the ____ day of _____, 2006,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By  _____
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
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LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
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THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-51 (4-123) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 15 day of August, 2006, by the following vote:

AYES: 3

NOES: 0

ABSENT: 2

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
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PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by the following vote:

AYES: Two (2)

NOES: None

ABSENT: One (1)


ABSTAIN: None

County Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

SEP 27 2006

Date

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
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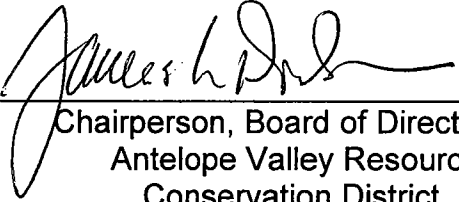
PASSED, APPROVED, AND ADOPTED this 17th day of August, 2006, by the following vote:

AYES: Jim Dodson, Kathleen Burr, and Ann Gregg

NOES:

ABSENT: Steve Rodrigues

ABSTAIN:


Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:


Secretary Debora L. Phillips

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
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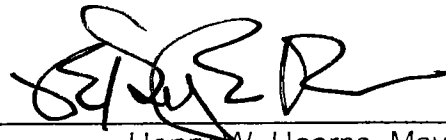
PASSED, APPROVED, AND ADOPTED this 24th day of October, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearn

NOES: None

ABSENT: None

ABSTAIN: None



Henry W. Hearn, Mayor
City of Lancaster

ATTEST:



City Clerk

Geri K. Bryan, CMC

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
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1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-51 (4-123) as shown on the enclosed worksheets (Exhibits A & B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-51 (4-123) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-51 (4-123) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-51(4-123).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 29 day of August, 2006, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
2405
July 1, 2007
40-51(4-123)

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.178820776	17.8821%	0.006732341	0.001203882	-0.001236483	0.177584293
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135191	0.0135%	0.006732341	0.000000910	0.000000000	0.000135191
3.01 L.A. COUNTY LIBRARY	0.028764548	2.8765%	0.006732341	0.000193653	-0.000193653	0.028570895
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.168163832	16.8164%	0.006732341	0.001132136	-0.001132136	0.167031696
7.31 L A C FIRE-FFW	0.004707215	0.4707%	0.006732341	0.000031691	0.000000000	0.004707215
53.30 LANCASTER CEMETERY DISTRICT	0.001657731	0.1658%	0.006732341	0.000011160	-0.000011160	0.001646571
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.003626161	0.3626%	0.006732341	0.000024413	-0.000024413	0.003601748
66.45 CO SANIT DIST NO 14 OPERATING	0.033058764	3.3059%	0.006732341	0.000222563	-0.000222563	0.032836201
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001119696	0.1120%	0.006732341	0.000007538	-0.000007538	0.001112158
186.01 CITY-LANCASTER TD #1	0.066107187	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662131
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022707247	2.2707%	0.006732341	0.000152873	-0.000152873	0.022554374
400.00 EDUCATIONAL REV AUGMENTATION FD	0.066098742	6.6099%	0.006732341	0.000444999	Exempt	0.066098742
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001676363	0.1676%	0.006732341	0.000011286	Exempt	0.001676363
400.21 CHILDREN'S INSTIL TUITION FUND	0.003327278	0.3327%	0.006732341	0.000022400	Exempt	0.003327278
529.01 LANCASTER SCHOOL DISTRICT	0.070629925	7.0630%	0.006732341	0.000475505	Exempt	0.070629925
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010451028	1.0451%	0.006732341	0.000070360	Exempt	0.010451028
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001013135	0.1013%	0.006732341	0.000006821	Exempt	0.001013135
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.115699285	11.5699%	0.006732341	0.000778927	Exempt	0.115699285
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000424657	0.0425%	0.006732341	0.000002859	Exempt	0.000424657
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.056683027	5.6683%	0.006732341	0.000381609	Exempt	0.056683027
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032126055	3.2126%	0.006732341	0.000216284	Exempt	0.032126055

047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003425875
Total	1.000000000	100.0000%		0.006732341	-0.003425875	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.
(2) Must total 100%.
(3) Weighted average waterworks district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
13594
July 1, 2007
40-51(4-123)

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.177584293	17.7584%	0.006867180	0.001219503	-0.001252757	0.176331536
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135191	0.0135%	0.006867180	0.000000928	0.000000000	0.000135191
3.01 L.A. COUNTY LIBRARY	0.028570895	2.8571%	0.006867180	0.000196201	-0.000196201	0.028374694
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.167031696	16.7032%	0.006867180	0.001147037	-0.001147037	0.165884659
7.31 L A C FIRE-FFW	0.004707215	0.4707%	0.006867180	0.000032325	0.000000000	0.004707215
47.04 WATERWORKS DIST #40.- ANTELOPE VALLE	0.003425875	0.3426%	0.006867180	0.000023526	-0.000023526	0.003402349
53.30 LANCASTER CEMETERY DISTRICT	0.001846571	0.1847%	0.006867180	0.000011307	-0.000011307	0.001835263
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.003601748	0.3602%	0.006867180	0.000024734	-0.000024734	0.003577015
66.45 CO SANIT DIST NO 14 OPERATING	0.032836201	3.2836%	0.006867180	0.000225492	-0.000225492	0.032610709
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001112158	0.1112%	0.006867180	0.000007637	-0.000007637	0.001104520
186.01 CITY-LANCASTER TD #1	0.065862131	6.5862%	0.006867180	0.000450914	-0.000450914	0.065211217
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022554374	2.2554%	0.006867180	0.000154885	-0.000154885	0.022399489
400.00 EDUCATIONAL REV AUGMENTATION FD	0.066098742	6.6099%	0.006867180	0.000453912	Exempt	0.066098742
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001676363	0.1676%	0.006867180	0.000011512	Exempt	0.001676363
400.21 CHILDREN'S INSTIL TUITION FUND	0.003327278	0.3327%	0.006867180	0.000022849	Exempt	0.003327278
529.01 LANCASTER SCHOOL DISTRICT	0.070629925	7.0630%	0.006867180	0.000485028	Exempt	0.070629925
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010451028	1.0451%	0.006867180	0.000071769	Exempt	0.010451028
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001013135	0.1013%	0.006867180	0.000006957	Exempt	0.001013135
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.115699285	11.5699%	0.006867180	0.000794528	Exempt	0.115699285
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000424657	0.0425%	0.006867180	0.000002916	Exempt	0.000424657
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.056683027	5.6683%	0.006867180	0.000389253	Exempt	0.056683027
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032126055	3.2126%	0.006867180	0.000220615	Exempt	0.032126055
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003494491
Total	1.000000000	100.0000%		0.006867180	-0.003494491	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.